

59-12-208.1 Enactment or repeal of tax -- Effective date -- Notice requirements.

(1) For purposes of this section:

(a) "Annexation" means an annexation to:

- (i) a county under Title 17, Chapter 2, County Consolidations and Annexations; or
- (ii) a city or town under Title 10, Chapter 2, Part 4, Annexation.

(b) "Annexing area" means an area that is annexed into a county, city, or town.

(2)

(a) Except as provided in Subsection (2)(c) or (d), if, on or after July 1, 2004, a county, city, or town enacts or repeals a tax under this part, the enactment or repeal shall take effect:

- (i) on the first day of a calendar quarter; and
- (ii) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (2)(b) from the county, city, or town.

(b) The notice described in Subsection (2)(a)(ii) shall state:

- (i) that the county, city, or town will enact or repeal a tax under this part;
- (ii) the statutory authority for the tax described in Subsection (2)(b)(i);
- (iii) the effective date of the tax described in Subsection (2)(b)(i); and
- (iv) if the county, city, or town enacts the tax described in Subsection (2)(b)(i), the rate of the tax.

(c)

(i) The enactment of a tax takes effect on the first day of the first billing period:

- (A) that begins on or after the effective date of the enactment of the tax; and
- (B) if the billing period for the transaction begins before the effective date of the enactment of the tax under Section 59-12-204.

(ii) The repeal of a tax applies to a billing period if the billing statement for the billing period is rendered on or after the effective date of the repeal of the tax imposed under Section 59-12-204.

(d)

(i) If a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in Subsection (2)(a) takes effect:

- (A) on the first day of a calendar quarter; and
- (B) beginning 60 days after the effective date of the enactment or repeal under Subsection (2)(a).

(ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

(3)

(a) Except as provided in Subsection (3)(c) or (d), if, for an annexation that occurs on or after July 1, 2004, the annexation will result in the enactment or repeal of a tax under this part for an annexing area, the enactment or repeal shall take effect:

- (i) on the first day of a calendar quarter; and
- (ii) after a 90-day period beginning on the date the commission receives notice meeting the requirements of Subsection (3)(b) from the county, city, or town that annexes the annexing area.

(b) The notice described in Subsection (3)(a)(ii) shall state:

- (i) that the annexation described in Subsection (3)(a) will result in an enactment or repeal of a tax under this part for the annexing area;
- (ii) the statutory authority for the tax described in Subsection (3)(b)(i);
- (iii) the effective date of the tax described in Subsection (3)(b)(i); and

- (iv) the rate of the tax described in Subsection (3)(b)(i).
- (c)
- (i) The enactment of a tax takes effect on the first day of the first billing period:
 - (A) that begins on or after the effective date of the enactment of the tax; and
 - (B) if the billing period for the transaction begins before the effective date of the enactment of the tax under Section 59-12-204.
 - (ii) The repeal of a tax applies to a billing period if the billing statement for the billing period is rendered on or after the effective date of the repeal of the tax imposed under Section 59-12-204.
- (d)
- (i) If a tax due under this chapter on a catalogue sale is computed on the basis of sales and use tax rates published in the catalogue, an enactment or repeal of a tax described in Subsection (3)(a) takes effect:
 - (A) on the first day of a calendar quarter; and
 - (B) beginning 60 days after the effective date of the enactment or repeal under Subsection (3)(a).
 - (ii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may by rule define the term "catalogue sale."

Amended by Chapter 254, 2012 General Session